

4464

2013-2014 Regular Sessions

I N S E N A T E

April 3, 2013

Introduced by Sen. PERALTA -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to the imposition of sales tax upon transportation service; and to repeal certain provisions of such law relating thereto

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. Paragraph 34 of subdivision (b) of section 1101 of the tax  
2 law is REPEALED.

3 S 2. Paragraph 10 of subdivision (c) of section 1105 of the tax law is  
4 REPEALED.

5 S 3. Subdivision (o) of section 1111 of the tax law is REPEALED.

6 S 4. Subdivision (hh) of section 1115 of the tax law, as added by  
7 chapter 9 of the laws of 2012, is REPEALED.

8 S 5. Section 1213 of the tax law, as amended by section 2 of part WW  
9 of chapter 57 of the laws of 2010, is amended to read as follow:

10 S 1213. Deliveries outside the jurisdiction where sale is made. Where  
11 a sale of tangible personal property or services, including prepaid  
12 telephone calling services, but not including other services described  
13 in subdivision (b) of section eleven hundred five of this chapter,  
14 including an agreement therefor, is made in any city, county or school  
15 district, but the property sold, the property upon which the services  
16 were performed or prepaid telephone calling or other service is or will  
17 be delivered to the purchaser elsewhere, such sale shall not be subject  
18 to tax by such city, county or school district. However, if delivery  
19 occurs or will occur in a city, county or school district imposing a tax  
20 on the sale or use of such property, prepaid telephone calling or other  
21 services, the vendor shall be required to collect from the purchaser, as  
22 provided in section twelve hundred fifty-four of this article, the  
23 aggregate sales or compensating use taxes imposed by the city, if any,

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets  
[ ] is old law to be omitted.

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1 county and school district in which delivery occurs or will occur, for  
2 distribution by the commissioner to such taxing jurisdiction or juris-  
3 dictions. For the purposes of this section delivery shall be deemed to  
4 include transfer of possession to the purchaser and the receiving of the  
5 property or of the service, including prepaid telephone calling service,  
6 by the purchaser. [Notwithstanding the foregoing, where a transportation  
7 service described in paragraph ten of subdivision (c) of section eleven  
8 hundred five of this chapter begins in one jurisdiction but ends in  
9 another jurisdiction, any tax imposed pursuant to the authority of this  
10 article shall be due the jurisdiction or jurisdictions where the service  
11 commenced.]

12 S 6. Section 1283 of the tax law is REPEALED.

13 S 7. This act shall take effect on the first of July next succeeding  
14 the date on which it shall have become a law.